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उप-खण्ड(II)

राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये कानूनी आदेश तथा
अधिसूचनाएं।

FINANCE DEPARTMENT
(TAX DIVISION)
NOTIFICATION
Jaipur, October 20, 2023

S.O.151 .-In exercise of the powers conferred by sub-section (5) of section 9 of the Rajasthan Goods and Services Tax Act, 2017 (Act no. 9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in this department's notification no. F.12(56)FD/Tax/2017-Pt-I-55, dated the 29th June, 2017, namely:-

In the said notification,

- (i.) in clause (i), for the words “omnibus or any other motor vehicle”, the words “or any other motor vehicle except omnibus” shall be substituted;
 - (ii.) after clause (i), the following clause shall be inserted, namely:-
“(ia) services by way of transportation of passengers by an omnibus except where the person supplying such service through electronic commerce operator is a company.”;
 - (iii.) in the Explanation, after item (c), the following item shall be inserted, namely, -
“(d) “Company” has the same meaning as assigned to it in clause (20) of section 2 of the Companies Act, 2013(Act no. 18 of 2013).”.
2. This notification shall come into force with effect from the 20th day of October, 2023.

[F.12 (11) FD/Tax/2023-Pt-I- 56]
By Order of the Governor,

Jaswant Singh,
Joint Secretary to the Government.